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Case Docket Number: 60188-783

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22386 U.S.PTO
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**UTILITY PATENT APPLICATION
UNDER 37 CFR 1.53(b)**

Mail Stop New Patent Utility Application
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450
Sir:

Transmitted herewith for filing is the patent application of:

INVENTOR: Etsuyoshi KOBORI
FOR: SEMICONDUCTOR DEVICE AND METHOD FOR FABRICATING THE SAME

Enclosed are:

- 22 pages of specification, claims, abstract.
- Declaration and Power of Attorney.
- Priority Claimed.
- Certified copy of Japanese Patent Application No. JP 2003-052844
- 5 sheets of formal drawing.
- An assignment of the invention to MATSUSHITA ELECTRIC INDUSTRIAL CO., LTD. and the assignment recordation fee.
- An associate power of attorney.
- A verified statement to establish small entity status under 37 CFR 1.9 and 37 CFR 1.27.
- Information Disclosure Statement, Form PTO-1449 and reference.
- Return Receipt Postcard

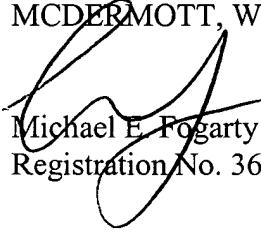
The filing fee has been calculated as shown below:

	NO. OF CLAIMS		EXTRA CLAIMS	RATE	AMOUNT
Total Claims	10	-20	0	\$18.00	\$0.00
Independent Claims	2	-3	0	\$86.00	\$0.00
Multiple Dependent Claim(s)					\$0.00
Basic Fee					\$770.00
Total of Above Calculations					\$770.00
Less ½ for Small Entity					\$0.00
Assignment & Recording Fee					\$40.00
Total Fee					\$810.00

- Please charge my Deposit Account No. 500417 in the amount of \$810.00. A duplicate copy of this sheet is enclosed.
- The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 500417. A duplicate copy is enclosed.
- Any additional filing fees required under 37 CFR 1.16.
- The Commissioner is hereby authorized to charge payment of the following fees during the pendency of this application or credit any overpayment to Deposit Account No. 500417. A duplicate copy of this sheet is enclosed.
- Any patent application processing fees under 37 CFR 1.17.
- Any filing fees under 37 CFR 1.16 for presentation of extra claims.

Respectfully submitted,

MCDERMOTT, WILL & EMERY


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